PERSI Employer Manual
Preparing and Reporting Retirement Data

Table of Contents

GENERAL INSTRUCTIONS

Summary

This publication provides employers with detailed specifications for preparing and reporting retirement data to PERSI in an electronic format, reported on a payroll-by-payroll basis.

Objectives

1. To comply with and accommodate legislation.
2. Enhance the accuracy and quality of data contained in the employer's transmittal reporting.

Definitions

As Earned	Salary and contributions associated to the period when the member worked.
DB Plan	Also called PERSI's "Base" Plan – a Defined Benefit (DB) plan is a 401(a) trust that provides a well-defined retirement benefit based on years of service, average salary and a multiplier. The benefit is guaranteed to be payable for the member's lifetime and for the member's survivor should the member choose such an option.
DC Plan	Also called PERSI's "Choice" Plan – a Defined Contribution (DC) plan is a 401(k) plan that provides a termination benefit dependent on employee and employer contributions, gain sharing accumulations and the account's investment earnings.
Elected/Appointed Officials	Elected and appointed officials receiving a salary are considered "employees" for purposes of PERSI eligibility even if they fail to meet the 20 hour/week threshold applicable to other employees. Determining who is an "elected" official is relatively simple. An "appointed" official is one who is appointed by the governing body to either (1) an office created or identified by statute, or (2) for a city it may also be an office created by ordinance, which is non-classified, under the direct supervision of the governing body and which requires a majority vote of the governing body before appointment. Only "appointed" officials who have a term fixed by constitution, statute or charter are eligible for immediate vesting.

Gain Sharing	A DC component to the PERSI plan whereby excess assets may be distributed to employees, employers and retirees.
ORP Plan	"Optional Retirement Plan" – a DC plan utilized by the teaching staff and officers of Idaho's colleges and universities.
Payroll Cycle	The cycle on which an employer pays employees (weekly, bi-weekly, monthly, semi-monthly, etc.)
Remittance	A payment due to PERSI of contributions owed (check, electronic funds transfer (EFT), etc.).
Time Critical Reporting	The law requires that PERSI must receive employee DC funds within five (5) days of deduction from employee pay.
Transmittal Report	A record of all contributions required from an employer and its employees for a period, together with contribution adjustments correcting previous errors or omissions, employee payments on account (remittances), and indicative information.
Voluntary Contributions	The PERSI DC plan allows employees to make voluntary contributions to a 401(k) plan. Contributions are tax deferred, and employees have a choice of investment options.
Working Retired Member	A member that is retired from PERSI meeting the criteria below. Employer contributions are required, but member contributions are not.

a) *A certificated teacher or certificated administrator.*
b) *Age sixty-two (62) years or older* on the date of retirement.
c) *Receiving an* un-reduced *retirement benefit. (Met Rule of 90 or reached service retirement age at time of retirement.)*
d) *Has never received benefits under the early retirement program established by section 33-1004G, Idaho Code.*
e) *Was employed as a school teacher or administrator at time of retirement.*
f) *Re-hired at a school district (K through 12).*
g) *Rehired on or after July 1, 2007. (The key date is the date they are rehired, not the date they retired.)*
h) *No active employments on the member's PERSI account.*

Those meeting the above requirements may return to work **at a school** as a teacher or administrator without a break in service.

PERSI Employer Manual
Preparing and Reporting Retirement Data

File Requirements

- Employers will supply PERSI with an ASCII fixed length text file. The file will be 690 or 726 bytes in length and will not contain field delimiters. Non required fields should be space (Decimal Character code 32 or hexadecimal 20) filled.
- Records will be delimited by the standard end of line sequence for MS Windows text files. The end of line sequence is defined as a carriage control and line feed (<CR><LF>, Decimal Character code 13 and 10, or 0D 0A in hexadecimal)
- Employers should use a "client side" PGP (Pretty Good Privacy) application to transmit their file to an e-mail address http://employers@persi.idaho.gov.

- **File names** and **E-mail subject line** will be constructed from the following components, separated by underscores, and followed by an extension of ".xmt".

a leading "T" for "Transmittal" character	1 character
+ the employer number	4 characters
+ the transmittal's schedule name	up to 30 characters
+ the cycle end date	6 characters

  Example:

  Idaho Education Association's transmittal for the cycle ending 6/10/07 on a bi-weekly schedule would be: "T_M545_bi-weekly_061007.xmt"

  The default behavior of the PGP software is to attach a ".asc" or ".pgp" to the end of the file name being encrypted. PERSI expects the attached file to have the name "T_M545_bi_weekly_061007.xmt.asc". PERSI will remove the extension when the file is decrypted.

Reporting Requirements

- Transmittal reporting will be on an "as earned" basis (reported with each payroll cycle).
- All DB, DC and summary Sick Leave and ORP plan contributions will be submitted to PERSI in one combined transmittal report.
- Transmittal reports and remittances will be submitted to PERSI within five (5) days of deducting contributions from employee pay whenever employee defined contribution funds are involved, otherwise within 20 days.
- Employers must provide PERSI with payroll schedule information (how often you run payrolls and start/end dates of payroll cycles). See Frequency Codes and Cycle Dates below.

Frequency Codes and Cycle Dates

- When a payroll schedule is first defined, a frequency code is also defined that indicates the frequency with which your payroll cycles occur. Valid frequency codes include monthly, semi-monthly, weekly, bi-weekly, quad-weekly (4 week cycles – 13 per year), and supplemental (non-periodic; as required). In addition, the start and end dates of the first payroll cycle to be reported must be defined, along with the corresponding paycheck date.

  Monthly   The start date may be any day of the month. The end date must be the day before the next start date.

  Example 1: Start date is 6/1/07. End date must be 6/30/07.
  Example 2: Start date is 6/5/07. End date must be 7/4/07.

  Semi-monthly   The start date may be any day of the month. The end date must be no earlier than the 10th day after the start date and no later than the 20th day after the start date.

  Example 1: Start date is 6/1/07. End date must be between 6/11/07 and 6/21/07, inclusively.
  Example 2: Start date is 6/20/07. End date must be between 7/1/07 and 7/11/07.
  Example 3: Start date is 6/30/07. End date must be between 7/10/07 and 7/20/07.

  Weekly   The start date may be any day of the month. The end date must be exactly 6 days after the start date.

  Example: Start date is 6/10/07. End date must be 6/16/07.

  Bi-weekly   The start date may be any day of the month. The end date must be exactly 13 days after the start date.

  Example: Start date is 6/20/07. End date must be 7/3/07.

  Quad-weekly   The start date may be any day of the month. The end date must be exactly 27 days after the start date.

  Example: Start date is 6/23/07. End date must be 7/20/07.

  Supplemental   Sometimes referred to as "Adjustment" or other terms. Non-periodic – anything additional that does not fall into the above frequency codes. The start date may be any day of the month. The end date must be the same as the start date.

  Example: Start date is 6/14/07. End date must be 6/14/07.

- PERSI will determine future cycle dates automatically, as follows:

  Monthly   Start dates for future cycles are the same day of each succeeding month. End dates are the day preceding the start date of the next cycle.

5 of 30

Example 1: The first cycle runs from 6/1/07 to 6/30/07. The second cycle runs from 7/1/07 to 7/31/07. All cycles run from the first to the last of the month (i.e. the day before the first of the succeeding month).

Example 2: The first cycle runs from 6/5/07 to 7/4/07. The second cycle runs from 7/5/07 to 8/4/07. All cycles begin on the 5th of the month and end on the 4th of the succeeding month.

Semi-monthly   The second cycle of a semi-monthly schedule will always run from the day after the first end date to the day before the same day of the month as the first start date. The third cycle will run from the day after the second cycle's end date to the day before the same day of the month as the second cycle's start date. Dates for each subsequent cycle will be determined by this same rule.

Example 1: The first cycle runs from 6/16/07 to 6/30/07. The second cycle will run from 7/1/07 to 7/15/07, the third from 7/16/07 to 7/31/07, etc. Notice that this rule automatically handles cycles that run to the "last day of the month".

Example 2: The first cycle runs from 6/20/07 to 7/4/07. The second cycle will run from 7/5/07 to 7/19/07 (15 days). Subsequent cycles will begin on the 20th and 5th of each month.

Weekly   The start date for each cycle is 7 days after the start date of the previous cycle. The end date of each cycle is 6 days after the start date of the same cycle.

Example: The first cycle runs from 6/10/07 to 6/16/07. The second cycle will run from 6/17/07 to 6/23/07.

Bi-weekly   The start date for each cycle is 14 days after the start date of the previous cycle. The end date of each cycle is 13 days after the start date of the same cycle.

Example: The first cycle runs from 6/20/07 to 7/3/07. The second cycle will run from 7/4/07 to 7/17/07.

Quad-weekly   The start date for each cycle is 28 days after the start date of the previous cycle. The end date of each cycle is 27 days after the start date of the same cycle.

Example: The first cycle runs from 6/23/07 to 7/20/07. The second cycle will run from 7/21/07 to 8/17/07.

Supplemental   Not applicable.

PERSI Employer Manual
Preparing and Reporting Retirement Data

Electronic File Specifications

Summary

The transmittal will consist of two different record layouts. The file will contain one "Header" record and multiple "Detail" records. The header record consists mainly of values computed from the detail records. The "Header" record is also referred to as a "summary" record because it is composed of mainly summary fields. Each detail record is a collection of specific data for an individual employee reported on the transmittal report

The following sections outline the structure of these records as well as the format and requirements for each specific piece of data they contain.

Field Data Types

Data Type	Characteristics
Signed Numeric fields	Fields of this data type will be used to store dollar amounts, hours, or days. The first column of each signed numeric field will hold either a positive or negative indicator for the amount being reported within the field. If the value of this field is a positive amount or zero, the first column will contain either a '+' character or a 'blank'. If the value of this field is a negative amount, the first column will contain a '-' (hyphen) character. The remaining characters will be numeric(a two place decimal point is assumed, but not physically present), right justified, and zero filled. Field may be left blank (space filled) if no value exists and field is not required.
Numeric fields	Fields of this data type must contain only numeric values, right justified, and zero filled. The decimal point should never be entered; if applicable, it is assumed. Field may be left blank (space filled) if no value exists and field is not required.
Alpha / Numeric fields	Fields of this data type may contain alpha and numeric values and must be left-justified blank filled.
Date	Fields of this data type contain dates in the form MMDDYYYY.

PERSI Employer Manual
Preparing and Reporting Retirement Data

Header/Summary Record Layout

Most fields in the header record represent "rollup" fields, i.e. fields whose values can be computed from the detail records.

#	Field Name	Type	Required	Start Column	Length	Description
1	format_id	Numeric	Yes	1	1	Record format code, value '3' for Non retiree reporting. '1' for Possible retiree reporting.
2	employer_num	Alpha/ Numeric	Yes	2	4	Your 4 digit Employer number
3	employer_name	Alpha/ Numeric	Yes	6	50	Your Employer name
4	schedule_name	Alpha/ Numeric	Yes	56	30	Schedule name
5	cycle_end_date	Date	Yes	86	8	Cycle end date
6	comp_total	Signed Numeric	Yes	94	12	Total current & non-current compensation for transmittal
7	cont_total	Signed Numeric	Yes	106	12	Total current & non-current contribution for transmittal
8	cont_ee	Numeric	Yes	118	12	Total employee contribution for current cycle earnings
9	cont_er	Numeric	Yes	130	12	Total employer contribution for current cycle earnings
10	comp_c1	Numeric	Yes	142	12	Total compensation for class 1,3, and 4 for current cycle
11	cont_ee_c1	Numeric	Yes	154	12	Total employee contribution for class 1,3, and 4 for current cycle
12	cont_er_c1	Numeric	Yes	166	12	Total employer contribution for class 1,3 and 4 for current cycle
13	comp_c2	Numeric	Yes	178	12	Total compensation for class 2 for current cycle
14	cont_ee_c2	Numeric	Yes	190	12	Total employee contribution for class 2 for current cycle
15	cont_er_c2	Numeric	Yes	202	12	Total employer contribution for class 2 for current cycle
16	comp_cA	Numeric	Yes	214	12	Total compensation for class A for current cycle
17	comp_avg_cA	Numeric	Yes	226	12	Total of avg_salary field for class A for current cycle
18	cont_ee_cA	Numeric	Yes	238	12	Total employee contribution for class A for current cycle
19	cont_er_cA	Numeric	Yes	250	12	Total employer contribution for class A for current cycle

20	comp_cB	Numeric	Yes	262	12	Total compensation for class B for current cycle
21	comp_avg_cB	Numeric	Yes	274	12	Total of avg_salary field for class B for current cycle
22	cont_ee_cB	Numeric	Yes	286	12	Total employee contribution for class B for current cycle
23	cont_er_cB	Numeric	Yes	298	12	Total employer contribution for class B for current cycle
24	comp_cD	Numeric	Yes	310	12	Total compensation for class D for current cycle
25	cont_ee_cD	Numeric	Yes	322	12	Total employee contribution for class D for current cycle
26	cont_er_cD	Numeric	Yes	334	12	Total employer contribution for class D for current cycle
27	comp_cE	Numeric	Yes	346	12	Total compensation for class E for current cycle
28	cont_ee_cE	Numeric	Yes	358	12	Total employee contribution for class E for current cycle
29	cont_er_cE	Numeric	Yes	370	12	Total employer contribution for class E for current cycle
30	comp_sleave	Numeric	Yes	382	12	Total compensation basis for sick leave contribution
31	cont_sleave	Numeric	Yes	394	12	Total sick leave contribution
32	comp_nca	Signed Numeric	Yes	406	12	Total compensation for non-current adjustments
33	cont_ee_nca	Signed Numeric	Yes	418	12	Total employee contribution for non-current adjustments
34	cont_er_nca	Signed Numeric	Yes	430	12	Total employer contribution for non-current adjustments
35	cont_ee_vol	Signed Numeric	Yes	442	12	Total employee voluntary contribution for defined contribution plan
36	cont_ee_remit	Numeric	Yes	454	12	Total employee buybacks and payments on account
37	comp_orp	Numeric	Yes	466	12	Total compensation base for ORP contributions
38	cont_orp	Numeric	Yes	478	12	Total ORP contributions
39	comments	Alpha / Numeric	No	490	177	Explanation of variance from checks, other comments
40	comp_current	Numeric	Yes	667	12	Total compensation for all classes for current cycle
41	cont_er_vol	Signed Numeric	Yes	679	12	Total employer matching or periodic contribution for defined contribution plan
42	comp_ret	Numeric	Yes	691	12	Total compensation for working

						retired members
43	cont_er_ret	Numeric	Yes	703	12	Total employer contribution for working retired members
44	comp_audit	Numeric	Yes	715	12	Total compensation for non persi eligible employees

Special Rules and Values for Header Record

Format_id	"1" if your transmittal supports working retired members and the lengthened record layout. "3" if your transmittal does not support working retired members. You do not have to have participating working retirees to use the "1" value format_id.
Schedule_name	Your schedule name(s) will be provided by PERSI based on your payroll reporting frequencies. Once your schedule name(s) have been established they will not change unless your payroll run cycles change. Payroll run cycles may change if you implement a new payroll system and/or change how often you run your payroll, i.e. you change from a monthly payroll cycle to a bi-weekly payroll cycle. **If you make a change to your payroll run cycles you must notify PERSI to set up a new schedule**.
Cycle_end_date	The last day of the period for which the payroll was paid
Comp_total	The aggregate sum of compensation amounts over all detail records in the transmittal (current and non-current)
Cont_total	The aggregate sum of contribution amounts in the transmittal (current and non-current, employer and employee, including sick leave and ORP)
Comp_sleav	The total compensation basis for sick leave contribution. Sum of current period compensation on detail records + compensation of employees not otherwise transmitted such as ORP, Judges Retirement System.
Cont_sleav	The total compensation basis for sick leave multiplied by current sick leave actuarially determined rate (currently varies for schools and .65% for state agencies and two community colleges).
Comp_ret	Compensation for working retired members. Only school districts are currently eligible to hire and report these individuals.
Cont_er_ret	Employer contributions for working retired members. Only school districts are currently eligible to hire and report these individuals.

Detail Record Layout

The remainder of this file will consist of one or more detail records for each PERSI-eligible employee. All detail records use the same format, but the requirements within an individual detail record change depending on what is being reported on the record.

#	Field Name	Type	Start Column	Length	Description
1	format_id	Numeric	1	1	Record format code , value '4'
2	seq_num	Numeric	2	6	Detail sequence number
3	last_name	Alpha / Numeric	8	60	Last Name
4	first_name	Alpha / Numeric	68	30	First Name
5	middle_name	Alpha / Numeric	98	30	Middle Name
6	SSN	Alpha / Numeric	128	9	Social Security Number
7	cycle_start_date	Date	137	8	Start date of payroll cycle to which the transmittal detail record applies
8	cycle_end_date	Date	145	8	End date of payroll cycle to which the transmittal detail record applies
9	reported_class	Alpha / Numeric	153	1	Class of service
10	official_code	Alpha / Numeric	154	1	Status as elected or appointed official
11	workers_comp_code	Alpha / Numeric	155	1	Workers' comp status code
12	compensation	Signed numeric	156	12	Employee's total compensation for the cycle
13	contribution	Signed numeric	168	12	Employee's contribution
14	avg_salary	Signed numeric	180	12	Fireman average salary
15	contrib_source_code	Alpha / Numeric	192	1	Source of contribution
16	contrib_type_code	Alpha / Numeric	193	1	Type of contribution
17	hours	Signed numeric	194	10	Actual or "standard" hours worked and paid leave hours. Required if not class 3, not elected or appointed official and compensation not equal to zero. 2 assumed decimals.

18	contract_percent	Numeric	204	3	Class 3 (teaching) employees only
19	birth_date	Date	207	8	Date of Birth
20	gender_code	Alpha / Numeric	215	1	Gender code
21	address_line_1	Alpha / Numeric	216	255	Address line 1
22	address_line_2	Alpha / Numeric	471	30	Address line 2
23	address_line_3	Alpha / Numeric	501	30	Address line 3
24	city	Alpha / Numeric	531	30	City
25	state_code	Alpha / Numeric	561	2	State code
26	zip	Alpha / Numeric	563	10	Zip code
27	hire_date	Date	573	8	Employee's hire date for the most current employment at reporting employer
28	elig_start_date	Date	581	8	Start date that an employee's employment becomes eligible for PERSI benefits
29	elig_end_date	Date	589	8	End date that an employee's employment ceases to be eligible for PERSI benefits
30	elig_end_reason_code	Alpha / Numeric	597	4	Reason code for ending PERSI eligibility
31	location	Alpha / Numeric	601	10	Employer defined
32	sick_leave_units	Signed Numeric	611	12	Total number of sick leave days or hours. Required each pay cycle for employers that participate in PERSI's sick leave entitlement program, otherwise reporting is optional. 2 assumed decimals.
33	sick_leave_rate	Signed Numeric	623	12	Daily or Hourly rate, in synch with sick_leave_units. Required when sick_leave_units are present. 2 assumed decimals.
34	invoice_no	Alpha / Numeric	635	10	Invoice number associated with an employee financial account
35	unused	Blank	645	46 or 72	Blank

Use Cases for the Detail Record Layout

- Use Case 1: Defined Benefit Plan - Contributions withheld for current payroll cycle (current contributions)

- Use Case 2: Defined Benefit Plan - Contributions withheld for a previous payroll cycle and ineligible contribution adjustments (non-current contribution adjustments)
- Use Case 3: Defined Benefit Plan - Termination of eligible employment
- Use Case 4: Defined Benefit Plan - Employee payment against a financial account (repaying a Separation Benefit, First-Year Waiting Period or Delinquent Contributions).
- Use Case 5: Defined Benefit Plan - Contributions withheld for current payroll cycle for Working Retired Members.
- Use Case 6: Defined Contribution Plan - Voluntary employee contributions to the defined contribution choice plan.
- Use Case 7: Defined Contribution Plan - Voluntary employer contributions to the defined contribution choice plan.
- Use Case 8: Non Persi eligible (Audit) – Compensation on current payroll cycle for Non PERSI eligible employees
- Use Case 9: Option Retirement Plan – Compensation on current payroll cycle for employee belonging to an Optional Retirement Plan (ORP).

Use Case 1: Defined Benefit Plan - Contributions withheld for current payroll cycle

- All active members must have a record for this use case (but if a member is terminating or his employment becomes ineligible, see use case 3 instead)
- Compensation and Contribution amounts cannot be negative
- Contribution Source Code (Contrib_source_code) for this record is 'Transmittal'
- Contribution Type Code (Contrib_type) for this record is 'Mandatory'

#	Field Name	Required
1	format_id	Yes
2	seq_num	Yes
3	last_name	Yes
4	first_name	Yes
5	middle_name	No
6	SSN	Yes
7	cycle_start_date	Yes
8	cycle_end_date	Yes
9	reported_class	Yes
10	official_code	Yes
11	workers_comp_code	Yes
12	compensation	Yes
13	contribution	Yes
14	avg_salary	Yes if class A or B otherwise No
15	contrib_source_code	Yes

13 of 30

16	contrib_type_code	Yes
17	hours	See Special Rules and Values for Detail Records
18	contract_percent	See Special Rules and Values for Detail Records
19	birth_date	Yes if new or changed otherwise No
20	gender_code	Yes if new or changed otherwise No
21	address_line_1	Yes if new or changed otherwise No
22	address_line_2	Yes if new or changed otherwise No
23	address_line_3	Yes if new or changed otherwise No
24	city	Yes if new or changed otherwise No
25	state_code	Yes if new or changed otherwise No
26	zip	Yes if new or changed otherwise No
27	hire_date	Yes if new or changed otherwise No
28	elig_start_date	Yes if new or changed otherwise No
29	elig_end_date	No
30	elig_end_reason_code	No
31	location	No
32	sick_leave_units	See Special Rules and Values for Detail Records
33	sick_leave_rate	See Special Rules and Values for Detail Records
34	invoice_no	No

Use Case 2: Defined Benefit Plan - Contributions withheld for a previous payroll cycle and employee ineligible contribution adjustments

- This case is used when making an adjustment to a previous payroll cycle for a member
- Compensation and Contribution amounts may be either positive or negative amounts
- Contribution Source Code (contrib_source_code) for this record is 'Transmittal'
- Contribution Type Code (contrib_type) for this record is 'Mandatory'

Original and adjustment transmittal records for the same payroll period are added together and have a net effect on salary, hours, and contributions. Separate adjustments must be made for each payroll cycle period that was previously reported in error.

The following is an example of the under reporting of contributions for a part time employee that was not expected to work enough hours to be eligible for PERSI membership.

No records were originally sent for January 1 thru January 21 weekly payrolls.

Adjustment record would need to contain the following information *

Cycle Start Date	Cycle End Date	Salary	Contributions	Hours
January 1	January 7	200.00	12.46	25
January 8	January 14	200.00	12.46	25
January 15	January 21	200.00	12.46	25

* note that an adjustment record for each payroll cycle is needed

The following is an example of the over reporting of contributions. The employee became ineligible to make PERSI contributions.

Originally reported transmittals for a weekly payroll cycle.

Cycle Start Date	Cycle End Date	Salary	Contributions	Hours
January 1	January 7	200.00	12.46	20
January 8	January 14	200.00	12.46	20
January 15	January 21	200.00	12.46	20

Adjustment records would need to contain the following information *

Cycle Start Date	Cycle End Date	Salary	Contributions	Hours
January 1	January 7	-200.00	-12.46	-20
January 8	January 14	-200.00	-12.46	-20
January 15	January 21	-200.00	-12.46	-20

* note that an adjustment record for each payroll cycle is needed

The following is an example of correcting a previous transmittal. The employee is PERSI eligible, but original transmittals were incorrect.

Actual work record.

Cycle Start Date	Cycle End Date	Salary	Contributions	Hours
January 1	January 7	330.00	20.56	33
January 8	January 14	280.00	17.44	28
January 15	January 21	320.00	19.94	32

Originally reported transmittals for a weekly payroll cycle.

Cycle Start Date	Cycle End Date	Salary	Contributions	Hours
January 1	January 7	300.00	18.69	30
January 8	January 14	300.00	18.69	30
January 15	January 21	300.00	18.69	30

Adjustment records would need to contain the following information *

Cycle Start Date	Cycle End Date	Salary	Contributions	Hours
January 1	January 7	30.00	1.87	3
January 8	January 14	-20.00	-1.25	-2
January 15	January 21	20.00	1.25	2

* note that an adjustment record for each payroll cycle is needed

Another processing option is to negate the entire previous entry and replace it with the correct entry.

Basically the sum of original transmittals and adjustments for any payroll cycle needs to net to the correct amount.

#	Field Name	Required
1	format_id	Yes
2	seq_num	Yes
3	last_name	Yes
4	first_name	Yes
5	middle_name	No
6	SSN	Yes
7	cycle_start_date	Yes
8	cycle_end_date	Yes
9	reported_class	Yes
10	official_code	Yes
11	workers_comp_code	Yes
12	compensation	Yes
13	contribution	Yes
14	avg_salary	Yes if class A or B otherwise No
15	contrib_source_code	Yes
16	contrib_type_code	Yes
17	hours	See Special Rules and Values for Detail Records
18	contract_percent	See Special Rules and Values for Detail Records
19	birth_date	No
20	gender_code	No
21	address_line_1	No
22	address_line_2	No
23	address_line_3	No
24	city	No
25	state_code	No
26	zip	No
27	hire_date	Yes if new or changed otherwise No
28	elig_start_date	Yes if new or changed otherwise No
29	elig_end_date	No
30	elig_end_reason_code	No
31	location	No
32	sick_leave_units	No
33	sick_leave_rate	No
34	invoice_no	No

Use Case 3: Defined Benefit Plan - Termination of eligible employment

PERSI Employer Manual
Preparing and Reporting Retirement Data

- This case is used when a member is terminated or when a member's employment becomes ineligible (member is still employed, but is no longer PERSI eligible)
- Compensation and Contribution amounts cannot be negative
- Contribution Source Code (contrib_source_code) for this record is 'Transmittal' for regular PERSI members or "PERSI Retired' for working retired members
- Contribution Type Code (contrib_type) for this record is 'Mandatory'

#	Field Name	Required
1	format_id	Yes
2	seq_num	Yes
3	last_name	Yes
4	first_name	Yes
5	middle_name	No
6	SSN	Yes
7	cycle_start_date	Yes
8	cycle_end_date	Yes
9	reported_class	Yes
10	official_code	Yes
11	workers_comp_code	Yes
12	compensation	Yes
13	contribution	Yes
14	avg_salary	Yes if class A or B otherwise No
15	contrib_source_code	Yes
16	contrib_type_code	Yes
17	hours	See Special Rules and Values for Detail Records
18	contract_percent	See Special Rules and Values for Detail Records
19	birth_date	Yes if new or changed otherwise No
20	gender_code	Yes if new or changed otherwise No
21	address_line_1	Yes if new or changed otherwise No
22	address_line_2	Yes if new or changed otherwise No
23	address_line_3	Yes if new or changed otherwise No
24	city	Yes if new or changed otherwise No
25	state_code	Yes if new or changed otherwise No
26	zip	Yes if new or changed otherwise No
27	hire_date	Yes if new or changed otherwise No
28	elig_start_date	Yes if new or changed otherwise No
29	elig_end_date	Yes
30	elig_end_reason_code	Yes

31	location	No
32	sick_leave_units	Yes if employer participates in sick leave otherwise No
33	sick_leave_rate	Yes if employer participates in sick leave otherwise No
34	invoice_no	No

Use Case 4: Defined Benefit Plan - Employee payment against a financial account (Remittance)

- This case is used when a member is making a payment against an invoice for the purpose of purchasing service (repayment of a separation benefit, first year waiting period, service not previously reported, new service purchase, or a loan payment)
- Contribution amount is normally positive; may be negative if correcting a prior error
- Contribution Source Code (contrib_source_code) for this record is 'Remittance'
- Contribution Type Code (contrib_type) for this record is 'Loan' if the remittance is a payment on a 401k account loan, or is 'Mandatory' for all other payment reasons.

#	Field Name	Required
1	format_id	Yes
2	seq_num	Yes
3	last_name	Yes
4	first_name	Yes
5	middle_name	No
6	SSN	Yes
7	cycle_start_date	No
8	cycle_end_date	No
9	reported_class	No
10	official_code	No
11	workers_comp_code	No
12	compensation	No
13	contribution	Yes
14	avg_salary	No
15	contrib_source_code	Yes
16	contrib_type_code	Yes
17	hours	No
18	contract_percent	No
19	birth_date	No
20	gender_code	No

21	address_line_1	No
22	address_line_2	No
23	address_line_3	No
24	city	No
25	state_code	No
26	zip	No
27	hire_date	No
28	elig_start_date	No
29	elig_end_date	No
30	elig_end_reason_code	No
31	location	No
32	sick_leave_units	No
33	sick_leave_rate	No
34	invoice_no	No

Use Case 5: Defined Benefit Plan - Contributions withheld for current payroll cycle for Working Retired Members.

- All working retired members must have a record for this use case (but if a member is terminating or his employment becomes ineligible, see use case 3 instead)
- Compensation amounts cannot be negative. Employee contribution amount is zero.
- Contribution Source Code (contrib_source_code) for this record is 'PERSI Retired'
- Contribution Type Code (contrib_type) for this record is 'Mandatory'

#	Field Name	Required
1	format_id	Yes
2	seq_num	Yes
3	last_name	Yes
4	first_name	Yes
5	middle_name	No
6	SSN	Yes
7	cycle_start_date	Yes
8	cycle_end_date	Yes
9	reported_class	Yes
10	official_code	Yes
11	workers_comp_code	Yes
12	compensation	Yes
13	contribution	Yes, Zero

19 of 30

14	avg_salary	Not used
15	contrib_source_code	Yes, Value = 'P' Persi Retired
16	contrib_type_code	Yes, Value = 'M' Mandatory
17	hours	See Special Rules and Values for Detail Records
18	contract_percent	See Special Rules and Values for Detail Records
19	birth_date	Yes if new or changed otherwise No
20	gender_code	Yes if new or changed otherwise No
21	address_line_1	Yes if new or changed otherwise No
22	address_line_2	Yes if new or changed otherwise No
23	address_line_3	Yes if new or changed otherwise No
24	city	Yes if new or changed otherwise No
25	state_code	Yes if new or changed otherwise No
26	zip	Yes if new or changed otherwise No
27	hire_date	Date started to work after retirement date
28	elig_start_date	Not used
29	elig_end_date	See Use Case 3
30	elig_end_reason_code	No, Unless terminating
31	location	No
32	sick_leave_units	Not used
33	sick_leave_rate	Not used
34	invoice_no	No

Use Case 6: Defined Contribution Plan - Employee Voluntary Contributions

- ▪ This case is used when a member elects to make voluntary contributions to their previously established Defined Contribution Plan account
- • Contribution Source Code (contrib_source_code) for this record is 'Transmittal'
- • Contribution Type Code (contrib_type) for this record is 'Voluntary'

#	Field Name	Required
1	format_id	Yes
2	seq_num	Yes
3	last_name	Yes
4	first_name	Yes
5	middle_name	No
6	SSN	Yes
7	cycle_start_date	No
8	cycle_end_date	No

9	reported_class	No
10	official_code	No
11	workers_comp_code	No
12	compensation	No
13	contribution	Yes
14	avg_salary	No
15	contrib_source_code	Yes
16	contrib_type_code	Yes
17	hours	No
18	contract_percent	No
19	birth_date	No
20	gender_code	No
21	address_line_1	No
22	address_line_2	No
23	address_line_3	No
24	city	No
25	state_code	No
26	zip	No
27	hire_date	No
28	elig_start_date	No
29	elig_end_date	No
30	elig_end_reason_code	No
31	location	No
32	sick_leave_units	No
33	sick_leave_rate	No
34	invoice_no	No

Use Case 7: Defined Contribution Plan - Employer Contributions

- This case is used when an employer elects to make contributions to a member's previously established Defined Contribution Plan account
- Contribution Source Code (Contrib_source_code) for this record is 'Employer'
- Contribution Type Code (Contrib_type) for this records is 'Voluntary'

#	Field Name	Required
1	format_id	Yes
2	seq_num	Yes
3	last_name	Yes
4	first_name	Yes

21 of 30

5	middle_name	No
6	SSN	Yes
7	cycle_start_date	No
8	cycle_end_date	No
9	reported_class	No
10	official_code	No
11	workers_comp_code	No
12	compensation	No
13	contribution	Yes
14	avg_salary	No
15	contrib_source_code	Yes
16	contrib_type_code	Yes
17	hours	No
18	contract_percent	No
19	birth_date	No
20	gender_code	No
21	address_line_1	No
22	address_line_2	No
23	address_line_3	No
24	city	No
25	state_code	No
26	zip	No
27	hire_date	No
28	elig_start_date	No
29	elig_end_date	No
30	elig_end_reason_code	No
31	location	No
32	sick_leave_units	No
33	sick_leave_rate	No
34	invoice_no	No

Use Case 8: Non Persi eligible (Audit) – Compensation on current payroll cycle for Non PERSI eligible employees

- All non PERSI eligible employees must have a record for this use case (but if a member is terminating , see use case 3 instead)
- Compensation amounts cannot be negative. Employee contribution amount is zero.
- Contribution Source Code (contrib_source_code) for this record is 'Audit'
- Contribution Type Code (contrib_type) for this record is 'Mandatory'

#	Field Name	Required
1	format_id	Yes
2	seq_num	Yes
3	last_name	Yes
4	first_name	Yes
5	middle_name	No
6	SSN	Yes
7	cycle_start_date	Yes
8	cycle_end_date	Yes
9	reported_class	No/Ignored if present
10	official_code	No
11	workers_comp_code	No
12	compensation	Yes
13	contribution	Yes, Zero
14	avg_salary	Not used
15	contrib_source_code	Yes, Value = 'A' Audit
16	contrib_type_code	Yes, Value = 'M' Mandatory
17	hours	See Special Rules and Values for Detail Records
18	contract_percent	See Special Rules and Values for Detail Records
19	birth_date	Yes if new or changed otherwise No
20	gender_code	Yes if new or changed otherwise No
21	address_line_1	No/Ignored if Present
22	address_line_2	No/Ignored if Present
23	address_line_3	No/Ignored if Present
24	city	No/Ignored if Present
25	state_code	No/Ignored if present
26	zip	No/Ignored if present
27	hire_date	Yes if new or changed otherwise No
28	elig_start_date	Not used
29	elig_end_date	See Use Case 3
30	elig_end_reason_code	No, Unless terminating
31	location	No
32	sick_leave_units	Not used
33	sick_leave_rate	Not used
34	invoice_no	No

Use Case 9: Option Retirement Plan – Compensation on current payroll cycle for employee belonging to an Optional Retirement Plan (ORP).

- All employees that belong to an Optional Retirement Plan must have a record for this use case (but if a member is terminating , use case 3 instead)
- Compensation amounts cannot be negative. Employee contribution amount is zero.
- Contribution Source Code (contrib_source_code) for this record is 'ORP'
- Contribution Type Code (contrib_type) for this record is 'Mandatory'

#	Field Name	Required
1	format_id	Yes
2	seq_num	Yes
3	last_name	Yes
4	first_name	Yes
5	middle_name	No
6	SSN	Yes
7	cycle_start_date	Yes
8	cycle_end_date	Yes
9	reported_class	No/Ignored if present
10	official_code	No
11	workers_comp_code	No
12	compensation	Yes
13	contribution	Yes, Zero
14	avg_salary	Not used
15	contrib_source_code	Yes, Value = 'O' ORP
16	contrib_type_code	Yes, Value = 'M' Mandatory
17	hours	See Special Rules and Values for Detail Records
18	contract_percent	See Special Rules and Values for Detail Records
19	birth_date	Yes if new or changed otherwise No
20	gender_code	Yes if new or changed otherwise No
21	address_line_1	No/Ignored if Present
22	address_line_2	No/Ignored if Present
23	address_line_3	No/Ignored if Present
24	city	No/Ignored if Present
25	state_code	No/Ignored if present
26	zip	No/Ignored if present
27	hire_date	Yes if new or changed otherwise No
28	elig_start_date	Not used
29	elig_end_date	See Use Case 3

24 of 30

30	elig_end_reason_code	No, Unless terminating
31	location	No
32	sick_leave_units	Yes
33	sick_leave_rate	Yes
34	invoice_no	No

Special Rules and Values for Detail Records

Field Name	Rules / Values
Seq_num	Start with 000100 and increment by 100 each time. Valid values are 000100, 000200, 000300, … 999900. The sequence number must be in numerical order.
SSN	Member's nine digit Social Security Number, no punctuation or hyphens
Cycle_start_date	The first day of the payroll cycle that the record applies to. This date may be the first day of the most current payroll cycle or, in the case of an adjustment to a prior payroll cycle, the first day of the payroll cycle to which the adjustment applies.
Cycle_end_date	The last day of the payroll cycle that the record applies to. This date may be the last day of the most current payroll cycle or , in the case of an adjustment to a prior payroll cycle, the last day of the payroll cycle to which the adjustment applies.
Reported_class	Contribution class under which the member is being reported. Valid values are: '1' = General member '2' = Fire or Police '3' = Teacher '4' = General with Police grandfather rights 'A' = Option I Fire 'B' = Option II Fire 'D' = PERSI Fire, employed after 10/1/1980 'E' = General member (non-fire) working for an FRF unit
Official_code	Is this member an Elected or Appointed Official? 'N' = No 'Y' = Yes
Workers_comp_code	Is member receiving worker's comp? 'N' = No 'Y' = Yes
Contrib_source_code	'R' = REMITTANCE (payment against an employee invoice or employee loan) 'T' = TRANSMITTAL (all other contributions deducted from an employee's pay) 'E' = EMPLOYER (DC plan contributions paid for by employer) 'P' = PERSI retired (Working Retired Member) 'A' = Audit (Non PERSI eligible Employees) 'O' = ORP (Employee that belongs to an Optional Retirement Plan) 'M' = Military (Future Use)
Contrib_type_code	'M' = Mandatory 'V' = Voluntary choice plan 'L' = Loan Payment
Hours	Member's actual or "standard" hours worked. Must be reported each time except when

	member is class 3, an elected or appointed official, or compensation is equal to zero.
Contract_percent	Class 3 only. Expressed in percent, e.g. "32" = 32%. Must be present when reporting member for the first time and when a change occurs, otherwise reporting is optional.
Birth_date	Member's date of birth. Must be present when reporting member for the first time and when a change is made to correct an incorrectly reported birth date, otherwise reporting is optional.
Gender_code	Member's gender. Must be present when reporting member for the first time and when a correction is made, otherwise reporting is optional. M = Male F = Female
Address_line_1	First line of member address. Must be present when reporting member for the first time and when any part of the members address changes, otherwise reporting is optional.
Address_line_2	Second line of member address, when necessary. If applicable, must be present when reporting member for the first time and when any part of the member's address changes, otherwise reporting is optional. If not applicable, blank fill.
Address_line_3	Third line of member address, when necessary. If applicable, must be present when reporting a member for the first time and when any part of the member's address changes, otherwise reporting is optional. If not applicable, blank fill.
City	Must be present when reporting member for the first time and when any part of the member's address changes, otherwise reporting is optional.
State_code	Two character standard abbreviation for state; i.e. 'ID'. Must be present when reporting member for the first time and when any part of a member's address changes, otherwise reporting is optional.
Zip	Members postal zip code. If zip code is five digits, left justify and blank fill. If zip code is nine digits, insert hyphen between first five and last four (99999-9999). Must be present when reporting member for the first time and when any part of a member's address changes, otherwise reporting is optional.
hire_date	Date employee was hired at your organization for their current employment. Must be present when reporting employee for the first time and when a change occurs to correct a previously reported incorrect date, otherwise reporting is optional.
Elig_start_date	The date that an employee's employment becomes eligible for PERSI benefits. Must be present when reporting member for the first time and when a change occurs to correct a previously reported incorrect date, otherwise reporting is optional.
Elig_end_date	The date that an employee's employment ceases to be eligible for PERSI benefits. Report this date when a member terminates from employment OR when a member is still employed, but no longer meets PERSI eligibility and will no longer (or for a period of time) be reported on the transmittal. A date in this field must always be accompanied by a reason code in the Elig_end_reason_code field of the same record.
Elig_end_reason_code	Reason code for ending PERSI eligibility. Report this field only when a member terminates from employment OR when a member is still employed, but no longer meets PERSI eligibility and will no longer (or for a period of time) be reported on the transmittal. This code must be present whenever Elig_end_date is present. 'DECD' = Member is deceased 'RSGN' = Member has resigned or been dismissed 'EXPR' = Expiration of Term 'INEL' = Member remains employed, but no longer meets eligibility requirements;

26 of 30

	e.g., dropped to part time, moved to Optional Retirement Program (ORP) 'LWOP' = Member is on leave without pay 'MEDL' = Member is on disability, medical or Worker's Comp leave 'RTRD' = Member has retired 'OTHR' = Any other reason The following codes are to be used only if an employer is merging with another PERSI employer, privatizing, or completely withdrawing from PERSI. These codes will be used on the <u>final</u> transmittal reported to PERSI, coding each member that is still employed at the time of the final report with the applicable code from below. 'ERM' = Employer has merged with another PERSI Employer 'ERP' = Employer has Privatized 'ERW' = Employer has withdrawn from PERSI
Location	Optional, may be blank. Employee's office location. The employer determines the value in this field. If present, location will be used for sorting purposes when PERSI generates letters or documents for active employees that will be sent to employers for distribution; i.e. Annual Membership Account Statements.
Sick_leave_units	Number of sick leave days or number of sick leave hours an employee has (days for class 3 employees, hours otherwise). Required each pay cycle for employers that participate in PERSI's sick leave entitlement program, otherwise reporting is optional.
Sick_leave_rate	Daily or Hourly rate, in synch with sick_leave_units. Must be present when sick_leave_units are present.
Invoice_no	Invoice number of the employee's financial account for which remittance is being made. Not required, but should be populated if known.

27 of 30

Formulas

```
comp_total = comp_current + comp_nca

comp_current = comp_c1 + comp_c2 + comp_ca + comp_cb + comp_cd + comp_ce +
               comp_ret

cont_total = cont_ee + cont_er + cont_ee_nca + cont_er_nca + cont_ee_vol + cont_er_vol
+ cont_ee_remit + cont_orp + cont_sleave

cont_ee = cont_ee_c1 + cont_ee_c2 + cont_ee_ca + cont_ee_cb + cont_ee_cd + cont_ee_ce

cont_er = cont_er_c1 + cont_er_c2 + cont_er_ca + cont_er_cb + cont_er_cd + cont_er_ce
+ cont_er_ret

comp_orp = sum of compensation amounts of detail records with the contribution source
of "O" (ORP) and contribution type of "M" (mandatory).

comp_audit = sum of compensation amounts for detail records with the contribution
source of "A" (Audit) and contribution type of "M" (mandatory).
```

Also, contribution_source_code 'R', Contrib_type_code 'L' (loan payments) are included in the cont_ee_remit summary field's total.

Transmittal Reporting Checklist

Requirement	Explanation	
PERSI Contributions	PERSI member's compensation and contribution amounts	
Hours	Hours paid for, not necessarily hours worked. See Special Rules and Values for Detail Records section for exceptions**.**	
Remittance Payments	Member payments to PERSI. Invoice number should be present.	
Multiple remittances from same member	Some members make payments on more than one invoice at a time. All payments need the invoice number to match against the expected payment amount.	
Sick leave hours/days for member	If the employer belongs to the PERSI sick leave plan, report the current balance on each transmittal, and when terminated.	
Sick leave rate for member	If the employer belongs to the PERSI sick leave plan, report the members hourly or daily pay rate on each transmittal, and when terminated.	
Sick leave contribution for employer	If the employer belongs to the PERSI sick leave plan, report the calculated sick leave contribution amount in the Record 1 summary/header record.	
Loan Payments	Member payments on a loan against a DC (401k) account.	
Employer Choice Contributions	Employer recurring matching or one time contributions to member DC (401k) accounts.	
Member Defined Contribution (401k)	Member voluntary contribution to DC (401k) account.	
New employees	New employees have additional requirements besides those of continuing employees. See Use Case section for more information.	
Termination of Employee	Report the date and reason code for a member's termination. PERSI needs to know the employment status of all members from report to report. If a member terminates, you must report this to us. If a member(s) disappears from a report, your report will be rejected because of the missing member(s).	
Leave of Absence	See end eligibility reason codes.	
Change of member's Address	Report all member address changes. Your address replaces our address on the Galena system and is also sent to the DC (401k) plan administrator.	
Worker Compensation	Report any workers' compensation paid to your employees who are PERSI members.	
Elected Appointed officials	Elected appointed officials need to be reported each reporting cycle, not just the cycles that they are paid. Zero compensation, contributions, and hours are acceptable.	

Submitting Reports Electronically

Employers are encouraged to submit their Transmittal Report to PERSI via E-Mail.   Below are instructions for setting up and submitting reports electronically:

1. Electronic Transfer of Transmittal Report

Refer to the accompanying "Emailing Your PERSI Transmittal via PGP" document